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## THE DECLINING IMPORTANCE OF STATE FUNDS IN PUBLIC-SCHOOL FINANCE<sup>1</sup>

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### INCREASING SCHOOL COSTS

In 1890 the United States expended 140 million dollars for public schools; in 1918, 763 millions, an increase of 445 per cent. If a longer period be surveyed, the increase is even more astounding. Thus, comparing the year 1871 with that of 1916, forty-five years later, we discover an annual increase for the United States as a whole of more than 800 per cent, while the increase in expenditure by our

TABLE I  
INCREASING ATTENDANCE AND SCHOOL COSTS IN THE UNITED STATES, 1870-1918

Year	Millions of Children in Average Attendance	Average Annual Expenditure per Child	Millions of Dollars Expended
1870.....	4	\$ 15	63
1880.....	6	12	78
1890.....	8	17	140
1900.....	10	20	214
1910.....	12	33	426
1915.....	14	44	605
1918.....	15	49	763
1870 and 1918 compared: Percentage of increase...	275	226	440

chief divisions ranges from an increase of 675 per cent for the North Atlantic division to an increase of 3,950 per cent for the Western division. Table I shows by ten-year periods the increase from 1870 to 1918 in (1) the number of children in average attendance, (2) the annual expenditure per child in attendance, and (3) the total annual expenditure.

From Table I we see that in 1918 there were nearly four times as many children in average daily attendance as in 1870, that the

<sup>1</sup> An address delivered before Section Q, American Association for the Advancement of Science, at its annual meeting, 1920.

expenditure per child was more than three times as great, and that the total expenditure was more than twelve times as great. Rapid as has been the increase in expenditure, it has not kept pace with the growing demand for educational opportunities and the growing costs. From almost every state come reports of an ominous shortage of teachers, buildings, equipment, and accounts of frantic attempts to reduce in the name of economy school curricula to the narrow arid state of generations gone. The educational crisis of which we hear on every hand is in its last analysis a financial crisis. In its presence we are confronted first by the demand that it be met, second by the query how.

The most natural answer to the query just stated is: by increasing local taxation. Even a cursory study of the history of school support in the United States will show that this is the manner in which increases in school burdens have been cared for during the last fifty years. But after fifty years of support by local taxation, we find ourselves in an educational situation marked by economic and educational inequalities. On the one hand, we have wealthy communities levying school taxes of less than one mill and able from the proceeds to maintain schools of the highest standard. On the other hand, we find exceedingly poor communities levying taxes of over one hundred mills, but scarcely able to maintain schools of minimum standard. In view of these and many other facts which might be cited, it would seem that the time has arrived when we should undertake to ascertain whether a thoroughgoing modification, perhaps indeed a complete reversal of our traditional policies of school support, may not be necessary.

In the year 1918 approximately 75 per cent of the 763 million dollars expended in the United States on public schools was furnished by local units, districts, towns, and townships. Approximately 8 per cent was furnished by the counties and 17 per cent by the states. Our interest in the present case, however, lies especially in the questions: What percentage of total school costs has been paid by the states? And, further: How widely does the percentage furnished by the states vary? This question is answered for the year 1918 by Table II, which shows the states arranged in seven groups and ranked on the basis of the percentage of school receipts

provided by the states, the states in each group, and the states ranking highest, median, and lowest respectively.

Various writers on school finance have urged that the state ought to furnish from one-third to one-half of the total school revenue. From Table II we see that there are only two states in the Union which derive more than 50 per cent of their revenue from this source. Thirty-seven states, that is, approximately three-fourths

TABLE II  
PERCENTAGE OF SCHOOL BURDEN BORNE BY THE STATES

Group	Percentage	Number of States in Group	States
I.....	More than 60	1	Ala.
II.....	50-59	1	Ga.
III.....	40-49	6	Miss., D.C., Ky., N.J., Me., Tex.
IV.....	30-39	4	Nev., Utah, Md., Va.
V.....	20-29	12	Minn., Ark., Del., Wyo., La., Fla., Vt., Cal., Mich., Wash., Ariz., N.Mex.
VI.....	10-19	12	Tenn., Wis., Ind., S.D., N.D., Okla., N.C., S.C., Idaho, Mont., Mo., Conn.
VII.....	0-9	13	Pa., N.Y., W.Va., Neb., Ohio, Ill., Colo., N.H., R.I., Ore., Mass., Kan., Iowa
Total.....		49*	

\*Including District of Columbia.

COMPARATIVE RANKS

Highest	Approximate Median	Lowest
Alabama, 63.7	Tennessee, 19.6	Iowa, 2.2

of our states, receive considerably less than one-third of their school moneys from state sources.<sup>1</sup>

However interesting and significant the distribution of school burdens at the present time may be, a matter of greater significance is the trend of this distribution. Are our states shouldering a larger or a smaller portion of the total cost from year to year? The answer to this question is presented in Table III.

<sup>1</sup> The moneys reported as state receipts in federal bulletins from which the foregoing data are taken include certain federal moneys, notably from Smith-Hughes grants.

Table III reveals a continuous decline in the percentage of the total burden of school support borne by the state. We may well inquire whether the importance of the state as a source of school revenue may not vary considerably with the section of the country studied. The answer to this question is presented in Table IV, which shows the percentage of the total school revenue furnished

TABLE III  
PERCENTAGE ANALYSIS OF PUBLIC-SCHOOL RECEIPTS IN THE UNITED STATES,  
1890-1918\*

SOURCE OF RECEIPTS	1890	1895	1900	1905	1910	1915	1918
A. Percentage Analysis of Total Receipts							
State sources†...	23.75	23.4	20.3	19.06	18.1	18.35	16.8‡
Local sources....	67.89	67.0	68.9	69.64	72.1	77.50	75.3
Miscellaneous...	8.36	9.6	10.8	11.30	9.8	4.15	7.9
Total.....	100.00	100.0	100.0	100.00	100.0	100.00	100.0
B. Percentage Provided by Permanent Funds§ and by State Taxes and Appropriations							
Permanent funds and lands§....	5.45	4.7	4.2	4.37	3.2	2.90	2.90
State taxes† and appropriations.	18.30	18.7	16.1	14.69	14.9	15.45	13.69
Total.....	23.75	23.4	20.3	19.06	18.1	18.35	16.59

\* All data from reports of United States Commissioner of Education.

† Includes some federal moneys.

‡ Includes \$639,057.00 of Smith-Hughes moneys.

§ Includes negligible percentage from local funds.

|| This total is not identical with the figure given as state sources in Part A of this table. The United States Commissioner in the latest bulletin uses a different system of computation, so that changes were necessary in order to get data comparable with earlier years. The slight difference might be the result of omission of small federal contributions included generally in state receipts.

by the state for the United States and for each of its major divisions in the years 1890, 1905, and 1915. It should be noted that the divisions are arranged in the order of the percentage contributed by the state in the year 1890.

The greatest decrease in any of the divisions included in Table IV in the percentage of revenue furnished by the state was in the South Central and South Atlantic groups. Table V shows this decline in each of the seven states included in the South Central group, and in three South Atlantic states, namely, Georgia and the

two Carolinas. These three states have been selected because in 1890 they ranked highest in the South Atlantic division in respect to the percentage of their total school revenue derived from state sources.

TABLE IV

DECREASE IN PERCENTAGE OF TOTAL SCHOOL RECEIPTS FURNISHED BY THE STATE IN THE UNITED STATES AND IN ITS FIVE MAJOR DIVISIONS

	1890	1905	1915	Percentage of Decrease 1890-1915
United States.....	23.75	19.06	18.35	5.40
Divisions:				
North Atlantic.....	17.11	12.63	13.78	3.30
North Central.....	17.61	14.23	14.24	2.37
Western.....	29.40	32.94	25.90	3.50
South Atlantic.....	46.39	40.70	27.29	19.10
South Central.....	65.23	47.82	35.72	29.51

TABLE V

COMPARISON OF PERCENTAGE OF TOTAL SCHOOL RECEIPTS PROVIDED BY THE STATE IN THE SOUTH CENTRAL STATES AND THREE SOUTH ATLANTIC STATES IN THE YEARS 1890 AND 1918

STATE	1890		1918		PERCENTAGE OF INCREASE (+) OR DECREASE (-)
	Rank*	Percentage†	Rank*	Percentage‡	
Alabama.....	5	67.7	1	63.7	-4.0
Arkansas.....	8	48.9	6	28.2	-20.7
Georgia.....	7	56.5	4	50.4	-6.1
Kentucky.....	6	59.3	5	46.5	-12.8
Louisiana.....	10	37.2	7	24.1	-13.1
Mississippi.....	9	44.3	3	49.7	+5.4
North Carolina.....	4	77.4	9	14.2	-63.2
South Carolina.....	1	82.7	10	13.1	-69.6
Tennessee.....	2	81.7	8	19.6	-62.1
Texas.....	3	79.8	2	41.0	-38.8

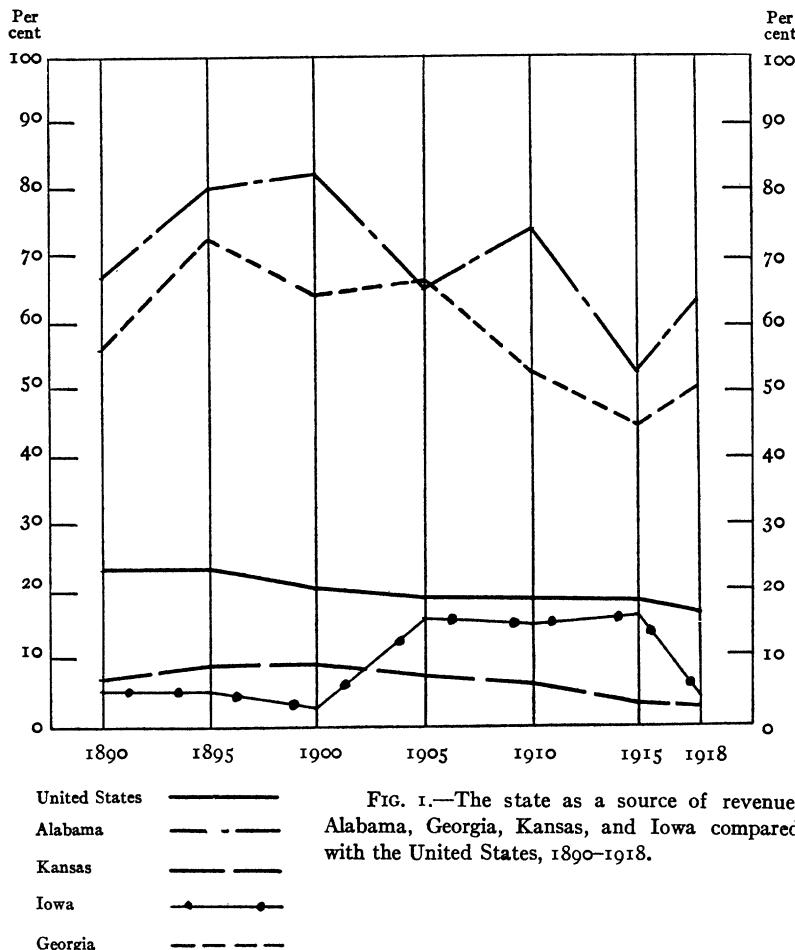
\* Computed.

† Computed from data, *Report of Commissioner of Education, 1889-90*, I, 22, by adding percentage derived from permanent funds and rents to percentage derived from state taxes.

‡ Column 2, Table 44, *Bureau of Education Bulletin No. 11, 1920*, p. 122.

Of the ten states included in Table V, Mississippi is the only one in which a larger percentage of the total school revenue came from the state in 1918 than in 1890. In two states, Alabama and Georgia, the difference between the proportion of school revenues

furnished in 1890 and 1918 was small. In every one of the remaining seven states the difference was marked, varying all the way from a decrease of 12.8 per cent in Kentucky to approximately 70 per cent in South Carolina. In 1918 (see Table II) the states



ranking highest, median, and lowest with respect to percentage of receipts furnished by the state were Alabama, Tennessee, and Iowa. In order to amplify our comprehension of the history of the state as a factor in school finance, it has seemed well to show in Table VI

the part played by the state in the three just-named states, and in the two states ranking closest to each of the three. The rise and

TABLE VI  
PERCENTAGE OF TOTAL SCHOOL RECEIPTS FURNISHED BY THE STATE\*

State	1890	1895	1900	1905	1910	1915	1918
Alabama.....	67.76	80.6	82.3	65.57	74.1	52.72	63.7
Georgia.....	56.53	72.9	64.4	66.40	53.0	44.82	50.4
Mississippi.....	44.29	81.9	59.4	73.34	55.2	51.58	49.7
New Mexico.....	7.07	0.0	91.5	60.02	7.8	30.13	20.7
Tennessee.....	81.69	87.8	7.2	19.66	15.9	19.18	19.6
Wisconsin.....	19.53	16.3	13.3	17.29	15.8	20.56	18.0
Massachusetts.....	3.35	1.6	1.2	2.08	2.0	1.82	3.7
Kansas.....	7.23	9.2	9.4	7.90	6.1	3.53	2.9
Iowa.....	2.9	2.8	1.4	8.02	7.5	8.31	2.2

\* Includes certain moneys derived from federal agents. Needless to say, the only one of these available to all the states was the Smith-Hughes grant, first apportioned among the states in 1918.

decline of the state as a source of school revenue in Alabama, Georgia, Kansas, Iowa, and in the United States are shown graphically in Figure 1.

#### THE FETISH OF LOCAL SUPPORT

The preceding paragraphs have shown conclusively that throughout the last fifty years the importance of the state as the bearer of school financial burdens has steadily declined. Despite a certain degree of progress in matters of centralization, administration, and control, and despite utterances of educational theorists and court decisions to the contrary, schools in the United States continue to be in fact local institutions dominated by the traditions and policies of district and town systems. These traditions have proved stronger than laws and judicial findings. Our schools not only have never ceased to be local institutions from the standpoint of support, but have tended to become more and more so with each decade of our national history. It is true that the state directs the people of each community to maintain a school, but having done this, it says in effect: Whether you maintain a good, a poor, or a thoroughly worthless school is largely a question to be decided by you.

Ever since Connecticut nearly ruined her schools (1801-40) by attempting to support them entirely from the proceeds of her permanent school fund, local support has steadily gained ground both in theory and in practice until it has become little less than a fetish. The suggestion that the state levy a school tax sufficient to pay for the major part of school costs would today meet with violent opposition in nearly every state in the Union. Nevertheless, the fact remains that the local units upon which the burden is now placed are so unequal in wealth, and consequently in their ability to finance schools, that it is the height of absurdity to expect them to offer educational opportunities approaching any degree of equality. In the year 1914-15 counties in Colorado varied in wealth all the way from \$22,000 to \$1,800 per school child. It is evident that these differences as far as financial ability is concerned represent differences in ability to provide school facilities. Even greater inequalities exist among the local units, i.e., school districts. Thus in Conejos County, the valuation per child varied from \$617 (District 29) to \$26,500 (District 15). Similar conditions are to be found in varying degrees in every state in the Union. If space permitted we might present at this point data from practically every state in the Union supporting these statements. We must, however, be content with presenting the facts for three states only, Massachusetts, New York, and Colorado.

Table VII shows how widely the sixty-three counties composing Colorado varied with respect to their financial ability to support schools, the aid they received from the state, and the percentage of their total support derived from the state, the county, and the district.

From Table VII we see that Park County, whose valuation per school child is over \$22,000, receives more state aid per child than Cheyenne, Pitkin, or Larimer counties, each of which has a far lower valuation and whose local tax is higher. Moreover, Park County, which is approximately four times as rich as Pitkin County, levies a county tax only eight-fifteenths as great, and whereas Park County receives from the state \$3.61 per child, Pitkin receives only \$3.33. Baca, the poorest of all counties, levies the highest county tax; yet of the counties selected, four, Alamosa, Pitkin, El Paso,

and Larimer, receive much larger quotas from the state per teacher employed.

It would be absurd to expect anything but flagrant inequalities in educational opportunity in a state where the schools depend for their support upon units so unequal in wealth and where the aid given by the state is distributed so blindly and inequitably. This

TABLE VII

A COMPARISON OF THE FINANCIAL ABILITY AND SCHOOL BURDENS OF CERTAIN  
SELECTED COUNTIES IN COLORADO, 1914-15

COUNTY	VALUATION OF COUNTY PER SCHOOL CHILD (6-21)*		GENERAL COUNTY SCHOOL TAX IN MILLS (COUNTY HIGH- SCHOOL TAX IN- CLUDED)†	RECEIVED FROM STATE FUND		PERCENTAGE OF TOTAL SCHOOL SUPPORT RECEIVED FROM		
	Amount	Rank		Per Child in Average Daily Attend- ance*	Per Teacher Em- ployed*	State	County	District
Baca.....	\$ 1,822	1	\$2.00	‡	\$49	12	27	61
Washington...	3,516	8	1.25	\$6.46	40	14	9	87
Larimer.....	4,450	16	1.10	3.51	81	8	19	73
Alamosa.....	5,057	24	1.00	3.66	65	6	15	79
Hypothetical median§.....	.....	.....	1.00	3.67	65	7.3	17	76.2
Pitkin.....	5,615	32	1.50	3.33	72	5	19	76
El Paso.....	6,003	40	1.74	3.65	78	5	27	68
Eagle.....	7,201	49	0.60	3.80	43	6	12	82
Cheyenne....	9,542	56	1.66	3.07	30	4	17	79
Park.....	22,674	63	0.80	3.61	27	3	31	66

\* Bureau of Education Bulletin No. 5, 1917, p. 37, Table 15.

† *Ibid.*, p. 43, Table 23.

§ Computed.

‡ Data unavailable; see *ibid.*, p. 38.

|| Median in valuation as will be evident from rank.

expectation is amply borne out by the facts presented in Table VIII. This table, based upon a recent study covering a period of eight years, is much more significant than a table presenting conditions in a single year.

Table VIII shows us that during the eight years from 1906 to 1913, the proportion of children not enrolled in school varied all the way from 7 to 41 per cent; the school year from 98 to 167 days; teachers' average monthly salaries from \$39 to \$81; and the expenditure per child from \$21 to \$77. In view of the fact that one of the three acid tests of democracy is equality of opportunity, it might well be asked whether a state which is characterized by such

striking and grave inequalities has any claim to styling itself a democracy. Yet an indictment on any grounds would have to be made not only against Colorado, but against every state in the Union. We, of course, do not mean to imply that in every case conditions

TABLE VIII  
COUNTY INEQUALITIES OF EDUCATIONAL OPPORTUNITY IN COLORADO

ITEM I, ENROLMENT		ITEM II, SCHOOL YEAR					
COUNTY		CHILDREN NOT ENROLLED†		COUNTY		LENGTH OF YEAR IN DAYS§	
Rank*	Name	Percentage	Number	Rank†	Name		
1....	Sedgwick	7	46	1.....	Crowley	167	
12....	Kiowa	16	117	15.....	Cheyenne	151	
34....	El Paso	22	483	31.5  ...	Douglas	141	
48....	Elbert	27	455		Jackson	141	
60....	Baca	41	278		Las Animas	141	
					Pueblo.....	141	
				45.....	Montezuma	133	
				61.....	Baca	98	

ITEM III, TEACHERS' SALARIES		ITEM IV, EXPENDITURE PER CHILD	
COUNTY		COUNTY	
Rank*	Name	TEACHERS' AVERAGE MONTHLY SALARY¶	ANNUAL EXPENDITURE PER CHILD ENROLLED††
1.....	Gilpin	\$81.00	\$77.31
15.....	Otero	64.50	50.45
28....	Bent	59.00	40.42
45....	Kiowa	53.50	33.65
60....	Washington	39.00	21.39

\* Based on reports of sixty counties. Ranks computed. An eight-year average, 1906-13.

† C. G. Sargent, *Rural and Village Schools of Colorado*, p. 14, Table 2. Percentages computed.

‡ Based on reports of sixty-one counties. Ranks computed. An eight-year average, 1906-13.

§ *Ibid.*, p. 44, Table 9.

|| These four counties fall in the same rank, having the same length of term in days.

¶ *Ibid.*, p. 56, Table 13.

\*\* Based on reports of sixty-two counties. Ranks computed. Data for the years 1914-15.

†† *Report of the Colorado School System*, p. 60, Table 34. (*Bureau of Education Bulletin No. 5, 1917*.)

are equally bad, but in a large number of states they are far worse. A complete statement would necessitate an intensive survey of each of the forty-nine units constituting our Union. We will confine our further consideration to certain phases of the school situation in Massachusetts and New York.

The local units in Massachusetts are cities and towns. For purposes of school administration and support, these units are

divided into four classes as follows: Class I, including 38 cities; Class II, including 75 towns, population 5,000 or over; Class III, 116 towns, population less than 5,000, maintaining a high school; Class IV, 125 towns, population less than 5,000, not maintaining a high school.

In 1918 the average length of the school year in Massachusetts varied from 194 days (9 months and 2 weeks) in Brockton to 144 days (7 months and 2 days) in Peru. The average length of the school year for the 38 cities included in Class I was 176 days. Within this class the year varied from 194 days in Brockton to 158 days in Somerville. In other words, a child living in Somerville would have been excluded from school over seven weeks (36 days), during which a child in Brockton would have been able to go to school. Table IX presents a comparison of the length of the school year of Brockton with that of the six cities in Class I which maintain the shortest school year.

TABLE IX  
INEQUALITIES IN THE LENGTH OF THE SCHOOL YEAR IN MASSACHUSETTS, 1918\*

CITY	LENGTH OF SCHOOL YEAR IN DAYS	COMPARISON WITH BROCKTON	
		No. of Days Less	No. of Weeks Less
Brockton.....	194	.....	.....
Lynn }.....	165	29	5 weeks, 4 days
Revere }.....	163	31	6 weeks, 1 day
Medford }.....	160	34	6 weeks, 4 days
Pittsfield }.....	158	36	7 weeks, 1 day
Somerville.....			

\* Based upon *Massachusetts Statistics of Public Schools, 1917-18*.

In Table X a comparison is presented of a group of New York rural one-teacher school districts all located in the same town. The advantage of such a comparison is that the conditions are probably as approximately equal as could be found when viewed from the standpoint of the burdens of maintenance and of the educational standards which ought to be met.

The districts in Table X are arranged in order of their assessed valuation per child enrolled. It is evident that in the case of one-teacher rural districts, the maximum enrolment of which does not exceed twenty-seven, the cost of maintenance need vary but little,

since the important items of expense, such as teachers' salaries, fuel, and insurance are identical. This inference finds support in the data presented, where the total expenditure varies only from \$428 to \$495, a difference of less than \$70. In total assessed valuation these seven districts vary from \$92,000 (District 6) to \$28,000 (District 5). District No. 2, which ranks next to the lowest in wealth, ranks next to the highest in total expenditure, and levies the heaviest school tax of all. The wealthiest district, No. 6, levies the lowest tax and spends the least money on her schools. This

TABLE X

A COMPARISON OF THE FINANCIAL ABILITY,\* EFFORT†, AND STATE AID OF SEVEN ONE-TEACHER RURAL SCHOOL DISTRICTS IN ANDOVER, NEW YORK‡

Dist. No.	Enrolment	Assessed Valuation per Child Enrolled	Total Assessed Value	Tax Rate (Mills)	Cost per Child Enrolled	Total Expended	Total State Aid	State Aid per Child Enrolled§
9....	13	\$5,554.53	\$72,209	3.87	\$35.00	\$454.95	\$125.00	\$ 9.61
7....	13	4,901.38	63,718	5.17	38.04	495.51	125.00	9.61
6....	22	4,210.90	92,640	3.28	19.41	428.11	135.00	6.13
5....	11	2,620.00	28,820	8.67	41.03	451.37	185.00	16.81
2....	17	1,787.41	30,386	9.87	28.39	482.65	185.00	10.93
3....	27	1,749.81	47,245	6.18	15.88	428.84	150.00	5.55
4....	21	1,476.19	31,000	7.50	20.89	438.79	185.00	8.80

\* Assessed valuation, not as accurate as measure of ability as true valuation.

† Tax-rate and expenditure

‡ Table X is taken from an unpublished study by Richard A. Graves, graduate student in Education, University of Minnesota, based upon *New York Education Department Report, 1917*, II, 681-84.

§ Computed.

cannot be excused on the ground that her school is small, for, in point of fact, No. 3 is the only district which has a larger enrolment. It is unnecessary to carry farther our consideration of the inequalities and injustices produced and perpetuated throughout the states in our Union by our existing systems of local support. Recognizing the situation as universal and varying only as to the degrees and forms in which it appears, we are forced to ask how shall these inequalities be remedied.

The principle that the state is the proper authority to even our educational inequalities has long been recognized by many of our states in their systems of state aid. Some few states, notably California and Colorado, have definitely taken this position. Thus, in 1913, Colorado created a minimum wage for teachers' fund (*Session Laws, 1913*, chap. 156) to be apportioned among districts

unable to provide from all other sources a sum sufficient to pay each teacher at least \$50 per month for six months. California, by a constitutional amendment, No. 16, adopted in November, 1920, provided that the state must furnish \$30 for each elementary and each high-school pupil in average daily attendance, thus practically doubling the former quotas of \$15 and \$17.50 per pupil. Louisiana by a recent constitutional amendment has added one mill to her rate of state school tax, by which it is estimated that the proceeds will be increased by approximately \$1,600,000. Texas, during the last two years, 1919 and 1920, has repealed her former maximum of \$4.50 of state apportionment, and has increased the amount to \$14.50, and passed a rural aid law doubling the former appropriation of \$2,000,000. To this group of California, Louisiana, and Texas might be added the names of several other states which either have provided, or at the present time are attempting to provide, appreciably larger state revenues for evening out inequalities. Such instances are interesting and significant, but we must not be misled into thinking that they are indicative of the general tendency; for, as we have already seen, the general tendency during the last fifty years has been steadily and increasingly away from dependence upon the state as the provider of school revenues. We have also seen that the policy of placing the major portion of the burden of school support upon local units has everywhere resulted in gross inequalities and, to a large extent, in a failure to make education universal and free.

In conclusion, we may say that the factors, conditions, and situations involved in the existing systems of maintaining schools chiefly by local support are such as to insure the perpetuation of the inequalities and ills which these systems have produced. If these inequalities are to be corrected and the ills to be cured, the remedy must be sought through providing from state or from state and national sources revenues sufficient to pay a large, perhaps indeed the major, portion of school costs. The questions of just what proportion should be thus provided, and what sources and what methods should be utilized are too far-reaching to be considered here; they must consequently be reserved for some future discussion.